

CITY OF HOUSTON

EQUIPMENT DEPRECIATION

NATURE AND EXTENT OF SERVICES

The equipment depreciation is allocated to user departments and the depreciation allowance is the allocation basis. There are four classes of equipment:

(1) Computer Equipment - The components are: equipment for micro-computer, radio, telephone and telegraph, photography, audio, video and TV and other communications. The annual charge is 20% of the cost of equipment that has an estimated life of five years and has been purchased during the fiscal years 1998 through 2002.

(2) Office Equipment - The components are: equipment for office and reproduction, furniture and fixtures, and appliances and apparatus. The annual charge for equipment, such as typewriters and calculators is 6.67% of the cost of equipment that has an estimated life of fifteen years and has been purchased during the fiscal years 1988 through 2002.

(3) Vehicles - The components are: standard automobiles, vans and buses, general trucks, trailers and other vehicles. The annual charge is 20% of the cost of equipment that

has an estimated life of five years and has been purchased during the fiscal years 1998 through 2002.

(4) Other Equipment - The components are equipment for minor maintenance/shop tools, laboratory, medical instrument, traffic control, athletic and recreation, fire and rescue and other equipment. The annual charge is 20% of the cost of equipment that has an estimated life of five years and has been purchased during the fiscal years 1998 through 2002.

City of Houston, Texas
FY 2004 OMB A-87 Cost All.Plan
EQUIPMENT DEPRECIATION
Costs to be allocated

| | 1st Allocation | 2nd Allocation | Sub-total | Total |
|---------------------------------------|----------------|----------------|-----------|--------------|
| Expenditures per financial statement: | | | | |
| Departmental cost adjustments: | | | | |
| EQUIPMENT USE CHG | 61,090,594 | | | |
| Total departmental cost adjustments: | 61,090,594 | | | 61,090,594 |
| Total to be allocated: | \$61,090,594 | | | \$61,090,594 |
| | ===== | | | ===== |

City of Houston, Texas
FY 2004 OMB A-87 Cost All. Plan
EQUIPMENT DEPRECIATION
Schedule of costs to be
allocated by function

| | Total | General & admn | COMPUTER | OFFICE EQUIP | VEHICLES | OTHER EQUIPMENT |
|-------------------------------|--------------|----------------|--------------|-----------------|--------------|--------------------|
| Cost adjustments | | | | | | |
| ----- | | | | | | |
| Departmental cost adjustments | | | | | | |
| EQUIPMENT USE CHG | \$61,090,594 | | \$10,028,868 | \$7,556,332 | \$35,588,376 | \$7,917,018 |
| Functional cost | 61,090,594 | | 10,028,868 | 7,556,332 | 35,588,376 | 7,917,018 |
| Allocable costs | 61,090,594 | | 10,028,868 | 7,556,332 | 35,588,376 | 7,917,018 |
| 1st Allocation | 61,090,594 | | 10,028,868 | 7,556,332 | 35,588,376 | 7,917,018 |
| ----- | | | ----- | ----- | ----- | ----- |
| Total allocated | \$61,090,594 | | \$10,028,868 | \$7,556,332 | \$35,588,376 | \$7,917,018 |
| ===== | | | ===== | ===== | ===== | ===== |

City of Houston, Texas
FY 2004 OMB A-87 Cost All.Plan
EQUIPMENT DEPRECIATION
Detail allocation of
COMPUTER

| User Department | Allocation Units (A) | Allocated Percent | Gross Allocated | Direct Billed | First Allocation | Second Allocation | Total Allocated |
|------------------|-------------------------|----------------------|--------------------|------------------|---------------------|----------------------|--------------------|
| F&A INFORM. SVCS | 1,592,593 | 15.880 | \$1,592,593 | | \$1,592,593 | | \$1,592,593 |
| AFFIRMATIVE ACT | 2,109 | 0.021 | 2,109 | | 2,109 | | 2,109 |
| MAYOR-EXECUTIVE | 1,016 | 0.010 | 1,016 | | 1,016 | | 1,016 |
| HUMAN RESOURCES | 18,802 | 0.187 | 18,802 | | 18,802 | | 18,802 |
| CONTROLLER | 23,467 | 0.233 | 23,467 | | 23,467 | | 23,467 |
| LEGAL | 28,176 | 0.280 | 28,176 | | 28,176 | | 28,176 |
| HEALTH ADMIN | 757,357 | 7.551 | 757,357 | | 757,357 | | 757,357 |
| PLANNING ADMIN | 379,578 | 3.784 | 379,578 | | 379,578 | | 379,578 |
| BUILDING SVCS | 17,596 | 0.175 | 17,596 | | 17,596 | | 17,596 |
| MUN COURTS-ADMIN | 7,380 | 0.073 | 7,380 | | 7,380 | | 7,380 |
| POLICE | 4,922,419 | 49.082 | 4,922,419 | | 4,922,419 | | 4,922,419 |
| FIRE | 1,517,936 | 15.135 | 1,517,936 | | 1,517,936 | | 1,517,936 |
| PW & ENG. OTHER | 138,500 | 1.381 | 138,500 | | 138,500 | | 138,500 |
| PW ECRE. ADMIN | 1,644 | 0.016 | 1,644 | | 1,644 | | 1,644 |
| PW ECRE. DESIGN | 24,912 | 0.248 | 24,912 | | 24,912 | | 24,912 |
| PW ECRE. REAL ES | 2,859 | 0.028 | 2,859 | | 2,859 | | 2,859 |
| PW ECRE. PLANNIN | 2,644 | 0.036 | 2,644 | | 2,644 | | 2,644 |
| SOLID WASTE MGMT | 136,940 | 1.365 | 136,940 | | 136,940 | | 136,940 |
| HOUSING ADMIN | 15,071 | 0.150 | 15,071 | | 15,071 | | 15,071 |
| LIBRARY | 151,765 | 1.513 | 151,765 | | 151,765 | | 151,765 |
| PARKS & RECREAT | 277,907 | 2.771 | 277,907 | | 277,907 | | 277,907 |
| CITY COUNCIL | 1,357 | 0.013 | 1,357 | | 1,357 | | 1,357 |
| CITY SECRETARY | 6,840 | 0.068 | 6,840 | | 6,840 | | 6,840 |
| Subtotal | 10,028,868 | 100.000 | 10,028,868 | | 10,028,868 | | 10,028,868 |
| | ----- | ----- | ----- | ----- | ----- | ----- | ----- |
| Total | 10,028,868 | 100.000 | \$10,028,868 | | \$10,028,868 | | \$10,028,868 |
| | ===== | ===== | ===== | ===== | ===== | ===== | ===== |

(A) Alloc basis: Depreciation Allowance

Source: Summary of Assets

City of Houston, Texas
FY 2004 OMB A-87 Cost All. Plan
EQUIPMENT DEPRECIATION
Detail allocation of
OFFICE EQUIP

| User Department | Allocation Units (A) | Allocated Percent | Gross Allocated | Direct Billed | First Allocation | Second Allocation | Total Allocated |
|------------------|-------------------------|----------------------|--------------------|------------------|---------------------|----------------------|--------------------|
| F&A ADMIN | 11,310 | 0.149 | \$11,310 | | \$11,310 | | \$11,310 |
| CONTROLLER | 1,113 | 0.014 | 1,113 | | 1,113 | | 1,113 |
| LEGAL | 18,321 | 0.248 | 18,321 | | 18,321 | | 18,321 |
| HEALTH ADMIN | 191,109 | 2.529 | 191,109 | | 191,109 | | 191,109 |
| PLANNING ADMIN | 38,243 | 0.506 | 38,243 | | 38,243 | | 38,243 |
| BUILDING SVCS | 1,156 | 0.015 | 1,156 | | 1,156 | | 1,156 |
| MUN COURTS-ADMIN | 9,756 | 0.129 | 9,756 | | 9,756 | | 9,756 |
| POLICE | 474,739 | 6.282 | 474,739 | | 474,739 | | 474,739 |
| FIRE | 3,320,425 | 43.942 | 3,320,425 | | 3,320,425 | | 3,320,425 |
| SOLID WASTE MGMT | 67,941 | 0.899 | 67,941 | | 67,941 | | 67,941 |
| HOUSING ADMIN | 1,002 | 0.013 | 1,002 | | 1,002 | | 1,002 |
| LIBRARY | 203,642 | 2.694 | 203,642 | | 203,642 | | 203,642 |
| PARKS & RECREAT | 3,216,480 | 42.566 | 3,216,480 | | 3,216,480 | | 3,216,480 |
| CITY COUNCIL | 1,095 | 0.014 | 1,095 | | 1,095 | | 1,095 |
| Subtotal | 7,556,332 | 100.000 | 7,556,332 | | 7,556,332 | | 7,556,332 |
| | ----- | ----- | ----- | ----- | ----- | ----- | ----- |
| Total | 7,556,332 | 100.000 | \$7,556,332 | | \$7,556,332 | | \$7,556,332 |
| | ===== | ===== | ===== | ===== | ===== | ===== | ===== |

(A) Alloc basis: Depreciation Allowance

Source: Summary of Assets

City of Houston, Texas
FY 2004 OMB A-87 Cost All. Plan
EQUIPMENT DEPRECIATION
Detail allocation of
VEHICLES

| User Department | Allocation Units (A) | Allocated Percent | Gross Allocated | Direct Billed | First Allocation | Second Allocation | Total Allocated |
|------------------|-------------------------|----------------------|--------------------|------------------|---------------------|----------------------|--------------------|
| F&A ADMIN | 261,516 | 0.734 | \$261,516 | | \$261,516 | | \$261,516 |
| AFFIRMATIVE ACT | 22,231 | 0.062 | 22,231 | | 22,231 | | 22,231 |
| MAYOR-EXECUTIVE | 17,383 | 0.048 | 17,383 | | 17,383 | | 17,383 |
| HUMAN RESOURCES | 46,732 | 0.131 | 46,732 | | 46,732 | | 46,732 |
| CONTROLLER | 6,283 | 0.017 | 6,283 | | 6,283 | | 6,283 |
| LEGAL | 31,228 | 0.087 | 31,228 | | 31,228 | | 31,228 |
| HEALTH ADMIN | 1,078,412 | 3.030 | 1,078,412 | | 1,078,412 | | 1,078,412 |
| PLANNING ADMIN | 677,288 | 1.903 | 677,288 | | 677,288 | | 677,288 |
| BUILDING SVCS | 552,300 | 1.551 | 552,300 | | 552,300 | | 552,300 |
| MUN COURTS-ADMIN | 67,753 | 0.190 | 67,753 | | 67,753 | | 67,753 |
| POLICE | 12,252,873 | 34.429 | 12,252,873 | | 12,252,873 | | 12,252,873 |
| FIRE | 4,712,576 | 13.241 | 4,712,576 | | 4,712,576 | | 4,712,576 |
| PW & ENG. OTHER | 4,666,780 | 13.113 | 4,666,780 | | 4,666,780 | | 4,666,780 |
| PW ECRE. ADMIN | 55,410 | 0.155 | 55,410 | | 55,410 | | 55,410 |
| PW ECRE. DESIGN | 839,416 | 2.358 | 839,416 | | 839,416 | | 839,416 |
| PW ECRE. REAL ES | 96,325 | 0.270 | 96,325 | | 96,325 | | 96,325 |
| PW ECRE. PLANNIN | 89,079 | 0.262 | 89,079 | | 89,079 | | 89,079 |
| SOLID WASTE MGMT | 6,389,716 | 17.954 | 6,389,716 | | 6,389,716 | | 6,389,716 |
| HOUSING ADMIN | 84,425 | 0.237 | 84,425 | | 84,425 | | 84,425 |
| LIBRARY | 118,077 | 0.331 | 118,077 | | 118,077 | | 118,077 |
| PARKS & RECREAT | 3,519,129 | 9.888 | 3,519,129 | | 3,519,129 | | 3,519,129 |
| CITY COUNCIL | 3,444 | 0.009 | 3,444 | | 3,444 | | 3,444 |
| Subtotal | 35,588,376 | 100.000 | 35,588,376 | | 35,588,376 | | 35,588,376 |
| | ----- | ----- | ----- | ----- | ----- | ----- | ----- |
| Total | 35,588,376 | 100.000 | \$35,588,376 | | \$35,588,376 | | \$35,588,376 |
| | ===== | ===== | ===== | ===== | ===== | ===== | ===== |

(A) Alloc basis: Depreciation Allowance

Source: Summary of Assets

City of Houston, Texas
FY 2004 OMB A-87 Cost All.Plan
EQUIPMENT DEPRECIATION
Detail allocation of
OTHER EQUIPMENT

| User Department | Allocation Units (A) | Allocated Percent | Gross Allocated | Direct Billed | First Allocation | Second Allocation | Total Allocated |
|------------------|-------------------------|----------------------|--------------------|------------------|---------------------|----------------------|--------------------|
| F&A ADMIN | 131,116 | 1.656 | \$131,116 | | \$131,116 | | \$131,116 |
| CONTROLLER | 1,410 | 0.017 | 1,410 | | 1,410 | | 1,410 |
| HEALTH ADMIN | 74,868 | 0.945 | 74,868 | | 74,868 | | 74,868 |
| PLANNING ADMIN | 1,220 | 0.015 | 1,220 | | 1,220 | | 1,220 |
| BUILDING SVCS | 6,663 | 0.084 | 6,663 | | 6,663 | | 6,663 |
| MUN COURTS-ADMIN | 26,203 | 0.330 | 26,203 | | 26,203 | | 26,203 |
| POLICE | 373,311 | 4.715 | 373,311 | | 373,311 | | 373,311 |
| FIRE | 374,069 | 4.724 | 374,069 | | 374,069 | | 374,069 |
| PW & ENG. OTHER | 5,407,682 | 68.304 | 5,407,682 | | 5,407,682 | | 5,407,682 |
| PW ECRE. ADMIN | 64,206 | 0.810 | 64,206 | | 64,206 | | 64,206 |
| PW ECRE. DESIGN | 972,683 | 12.285 | 972,683 | | 972,683 | | 972,683 |
| PW ECRE. REAL ES | 111,618 | 1.409 | 111,618 | | 111,618 | | 111,618 |
| PW ECRE. PLANNIN | 103,221 | 1.313 | 103,221 | | 103,221 | | 103,221 |
| SOLID WASTE MGMT | 102,864 | 1.299 | 102,864 | | 102,864 | | 102,864 |
| LIBRARY | 13,769 | 0.173 | 13,769 | | 13,769 | | 13,769 |
| PARKS & RECREAT | 152,115 | 1.921 | 152,115 | | 152,115 | | 152,115 |
| Subtotal | 7,917,018 | 100.000 | 7,917,018 | | 7,917,018 | | 7,917,018 |
| | ----- | ----- | ----- | ----- | ----- | ----- | ----- |
| Total | 7,917,018 | 100.000 | \$7,917,018 | | \$7,917,018 | | \$7,917,018 |
| | ===== | ===== | ===== | ===== | ===== | ===== | ===== |

(A) Alloc basis: Depreciation Allowance

Source: Summary of Assets

City of Houston, Texas
FY 2004 OMB A-87 Cost All. Plan
EQUIPMENT DEPRECIATION
Departmental Cost
Allocation Summary

| | Total | COMPUTER | OFFICE EQUIP | VEHICLES | OTHER EQUIPMENT |
|------------------|--------------|--------------|-----------------|--------------|--------------------|
| F&A ADMIN | \$403,942 | | \$11,310 | \$261,516 | \$131,116 |
| F&A INFORM. SVCS | 1,592,593 | 1,592,593 | | | |
| AFFIRMATIVE ACT | 24,340 | 2,109 | | 22,231 | |
| MAYOR-EXECUTIVE | 18,399 | 1,016 | | 17,383 | |
| HUMAN RESOURCES | 65,534 | 18,802 | | 46,732 | |
| CONTROLLER | 32,273 | 23,467 | 1,113 | 6,283 | 1,410 |
| LEGAL | 77,725 | 28,176 | 18,321 | 31,228 | |
| HEALTH ADMIN | 2,101,746 | 757,357 | 191,109 | 1,078,412 | 74,868 |
| PLANNING ADMIN | 1,096,329 | 379,578 | 38,243 | 677,288 | 1,220 |
| BUILDING SVCS | 577,715 | 17,596 | 1,156 | 552,300 | 6,663 |
| MUN COURTS-ADMIN | 111,092 | 7,380 | 9,756 | 67,753 | 26,203 |
| POLICE | 18,023,342 | 4,922,419 | 474,739 | 12,252,873 | 373,311 |
| FIRE | 9,925,006 | 1,517,936 | 3,320,425 | 4,712,576 | 374,069 |
| PW & ENG. OTHER | 10,212,962 | 138,500 | | 4,666,780 | 5,407,682 |
| PW ECRE. ADMIN | 121,260 | 1,644 | | 55,410 | 64,206 |
| PW ECRE. DESIGN | 1,837,011 | 24,912 | | 839,416 | 972,683 |
| PW ECRE. REAL ES | 210,802 | 2,859 | | 96,325 | 111,618 |
| PW ECRE. PLANNIN | 194,944 | 2,644 | | 89,079 | 103,221 |
| SOLID WASTE MGMT | 6,697,461 | 136,940 | 67,941 | 6,389,716 | 102,864 |
| HOUSING ADMIN | 100,498 | 15,071 | 1,002 | 84,425 | |
| LIBRARY | 487,253 | 151,765 | 203,642 | 118,077 | 13,769 |
| PARKS & RECREAT | 7,165,631 | 277,907 | 3,216,480 | 3,519,129 | 152,115 |
| CITY COUNCIL | 5,896 | 1,357 | 1,095 | 3,444 | |
| CITY SECRETARY | 6,840 | 6,840 | | | |
| Direct Billed | | | | | |
| Total | \$61,090,594 | \$10,028,868 | \$7,556,332 | \$35,588,376 | \$7,917,018 |
| | ===== | ===== | ===== | ===== | ===== |